# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE

## **FISCAL NOTE**



HB 1485 – SB 1674

January 18, 2018

**SUMMARY OF BILL:** Authorizes tattoo artists to perform tattoo removal as permitted by the Commissioner of Health's promulgated rules. Authorizes the Commissioner to promulgate such rules.

## **ESTIMATED FISCAL IMPACT:**

#### **NOT SIGNIFICANT**

## Assumption:

• The proposed legislation will not require any additional permitting or inspection requirements; therefore, any fiscal impact is estimated to be not significant.

## **IMPACT TO COMMERCE:**

**Increase Business Revenue – Exceeds \$1,000,000** 

**Increase Business Expenditures – Exceeds \$1,000,000** 

## Assumption:

- Tattoo artists will incur expenditures associated with tattoo removal procedures. Such expenditures are estimated to diminish over time for any given tattoo artist, as initial start-up costs are relatively high compared to the cost of performing a tattoo removal.
- Tattoo artists will also realize an increase in revenue from fees imposed for tattoo removal services.
- Laser tattoo removals typically cost between \$100 and \$500 per treatment, with an average of 10 treatments required.
- At least 1,000 tattoo removal procedures will be performed every year.
- The recurring increase in business revenue is estimated to exceed \$1,000,000 (\$100 x 10 x 1.000).
- The recurring increase in business expenditures is estimated to exceed \$1,000,000. However, for companies to retain solvency, any increased expenditures will be less than the amount of revenue collected.

• Majority of the tattoo removal procedures will be performed by existing tattoo artists in Tennessee. As a result, any impact on jobs in this state will be not significant.

# **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista M. Lee, Executive Director

Krista M. Lee

/jem